DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

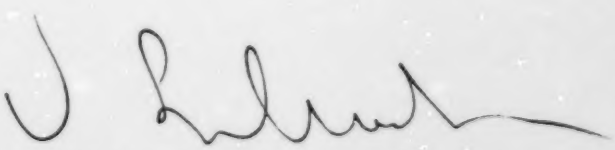
1984/85 ESTIMATES

PREFACE

THIS DOCUMENT HAS BEEN PRODUCED BY THE DEPARTMENT OF FINANCE AS A DEPARTMENTAL SUPPLEMENT TO THEIR PRINTED MAIN ESTIMATES. IT IS INTENDED TO PROVIDE BACKGROUND INFORMATION ON THE DEPARTMENT WHICH SHOULD COMPLEMENT THE INFORMATION ALREADY CONTAINED IN THE PRINTED MAIN ESTIMATES. IT IS HOPED THIS ADDITIONAL INFORMATION WILL ASSIST MEMBERS OF THE LEGISLATURE IN THEIR REVIEW OF THE DEPARTMENT'S ESTIMATES.

THE CONTENTS OF THIS SUPPLEMENT ARE ORGANIZED INTO THREE PARTS. THE FIRST PART PROVIDES AN OVERVIEW OF THE DEPARTMENT OF FINANCE'S 1984/85 BUDGET REQUIREMENTS. THE SECOND PART PROVIDES FINANCIAL ANALYSIS INCLUDING DETAILS OF STAFFING REQUIREMENTS AND OF EXPENDITURES. THE INFORMATION IN PART TWO IS ORGANIZED ON THE BASIS OF EXISTING MAIN APPROPRIATIONS SO THAT IT WILL PROVIDE AN EASY CROSS REFERENCE TO THE PRINTED MAIN ESTIMATES. PART THREE PROVIDES FIVE YEAR HISTORICAL BUDGET COMPARISONS.

THIS DOCUMENT HAS BEEN DEVELOPED TO ASSIST MEMBERS OF THE LEGISLATURE IN THE REVIEW OF THE PRINTED MAIN ESTIMATES. IT IS HOPED THAT IT WILL PROVIDE A MEANINGFUL INFORMATION SUPPLEMENT AND THAT IT WILL EVOLVE AND IMPROVE BASED ON THE NEEDS OF THE USERS OF THE INFORMATION. THE DEPARTMENT OF FINANCE WOULD WELCOME FEEDBACK AS TO THE USEFULNESS OF THIS SUPPLEMENTARY INFORMATION.



HONOURABLE VIC SCHROEDER
MINISTER OF FINANCE

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PART 1

DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

Hon. Vic Schroeder

DEPUTY MINISTER

C. E. Curtis

HISTORICAL BACKGROUND

The Department of Finance was formed in 1969. Prior to that year two Departments, the Controller-General and the Treasury both functioned under the Treasury Act. In 1969, the Controller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

OVERALL RESPONSIBILITIES

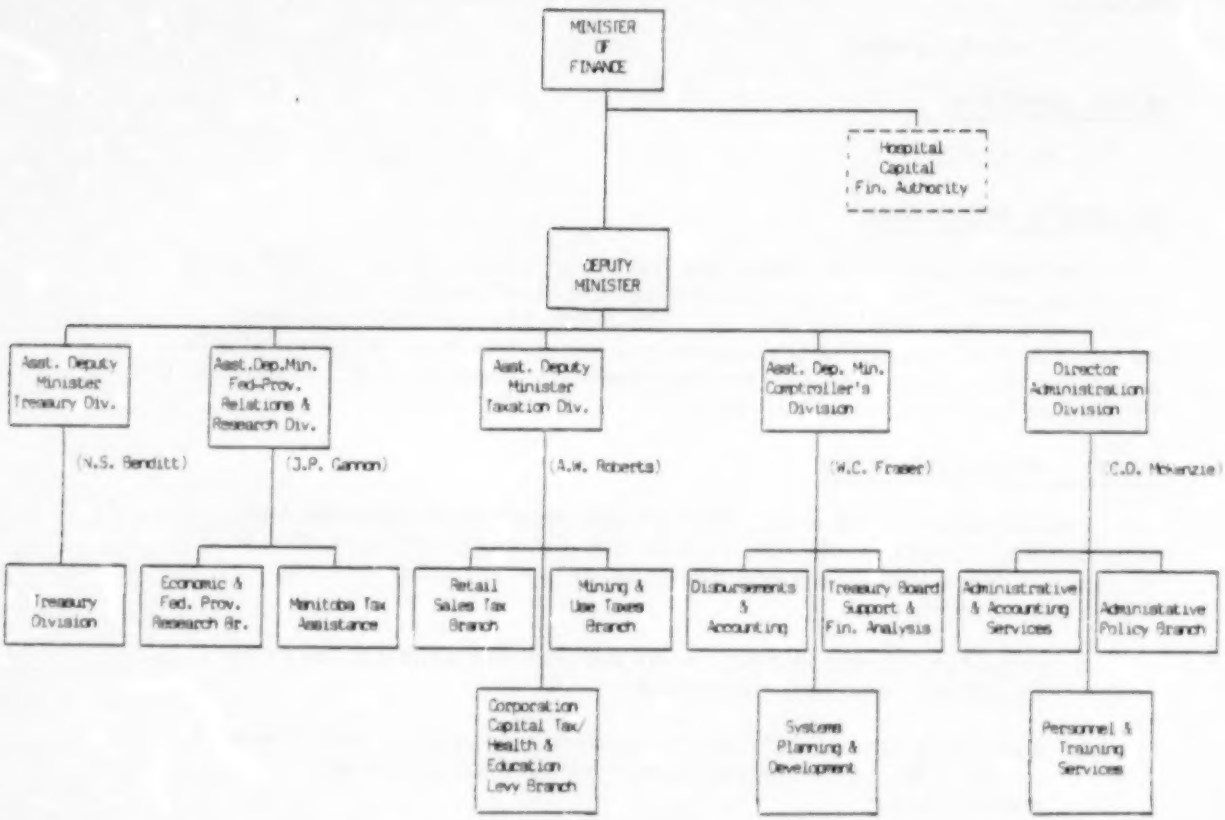
The Minister of Finance, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

- providing policy direction on matters relating to financial management and administration;
- analysing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to federal-provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems.

The Department is made up of five operating Divisions as outlined on the organization chart on the next page. A description of the role and responsibilities of each of these Divisions is included in Part II.

DEPARTMENT OF FINANCE
ORGANIZATION CHART

SCHEDULE 1



SCHEDULE 2

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

Canada Pension Plan Act
Corporation Capital Tax Act
Energy Rate Stabilization Act
Farmers Emergency Grants Act
Financial Administration Act
Fire Insurance Reserve Fund Act
Gasoline Tax Act
Gift Tax Act
Health and Post Secondary Education Tax Levy Act
Homeowners Tax and Insulation Assistance Act
(Parts I and II)
Hospital Capital Financing Authority Act
Hospital Debentures Guarantee Act, 1960
Income Tax Act (Manitoba)
Manitoba Telephone System Debt Adjustments Act, 1955
Mining Tax Act
Mineral Acreage Tax Act
Oil and Natural Gas Tax Act
Mining Royalty and Tax Act (except Sections 20 to 25)
Motive Fuel Tax Act
Pari-Mutuel Tax Act
Public Officers Act
Revenue Act, 1964
Retail Sales Tax Act
School Districts Debenture Interest Guarantee Act
Sewage Disposal and Water Supply Systems
Debenture Interest Guarantee Act
Succession Duty Act
Suitors' Moneys Act
Provincial-Municipal Tax Sharing Act
Taxation Agreement Act, 1957
The Special Employment Program Act, 1977
Tobacco Tax Act
Treasury Branches Act
Unsatisfied Judgment Fund Act
(where reference is made to Minister of Finance)

SCHEDULE 3

DEPARTMENT OF FINANCE

EXPENDITURE SUMMARY

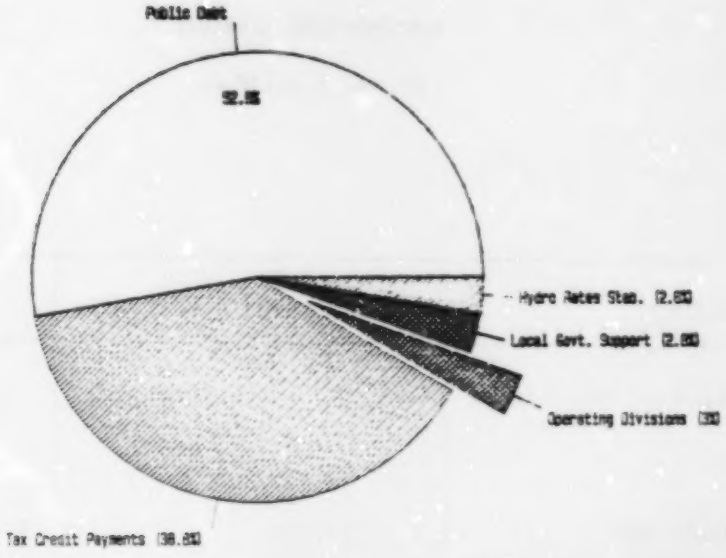
BY APPROPRIATION

		ADJUSTED VOTE 1983/84	1984/85
1.	Administration and Finance	$ 674,400	$ 693,600
2.	Treasury	832,200	920,000
3.	Comptroller's	3,280,500	3,507,800
4.	Taxation	7,671,600	7,523,800
5.	Federal-Provincial Relations & Research	1,081,600	1,068,300
6.	Administrative Policy	520,000	512,800
	Total Departmental Expenditures	**$ 14,060,300**	**$ 14,226,300**
7.	Tax Credit Payments	174,100,000	186,300,000
8.	Local Government General Support Grant.....	12,300,000	13,400,000
9.	Public Debt (Statutory)	282,000,000	253,057,300
10.	Hydro Rates Stabilization (Statutory)	25,185,000	12,621,400
	TOTAL FOR DEPARTMENT OF FINANCE	**$507,645,300**	**$479,605,000**

Department Of Finance

SCHEDULE 4

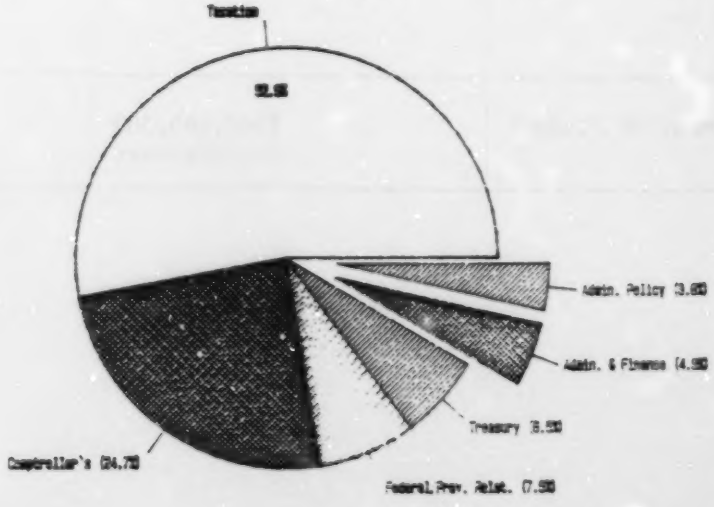
Percentage Distribution By Program



Department Of Finance

SCHEDULE 5

Percentage Distribution By Oper. Div.



SCHEDULE 6

DEPARTMENT OF FINANCE

EXPENDITURE SUMMARY

BY MAJOR ELEMENT

ELEMENT	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
SALARIES (Details on Schedule 7)		$ 10,852,600		$ 10,825,500
OPERATING EXPENDITURES	$ 3,779,700		$ 4,683,800	
Less: Recoverable from other appropriations	(572,000)		(1,283,000)	
		3,207,700		3,400,800
TAX CREDIT PAYMENTS		174,100,000		186,300,000
LOCAL GOVERNMENT GENERAL SUPPORT GRANT		12,300,000		13,400,000
STATUTORY (Public Debt and Hydro Rates Stabilization)		307,185,000		265,678,700
TOTAL FOR DEPARTMENT OF FINANCE		**$507,645,300**		**$479,605,000**

SCHEDULE 7

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO. NO.	ACTIVITY	ADJUSTED VOTE 1983/84 SY	ADJUSTED VOTE 1983/84 SALARIES	YEAR ENDING MARCH 31, 1985 SY	YEAR ENDING MARCH 31, 1985 SALARIES
72	**7-1**	**Administration and Finance**				
	7-1(a)	Minister's Salary	1.00	$ 19,600	.26	$ 9,800
	7-1(b)	Executive Support	6.00	208,200	6.00	202,000
	7-1(c)	Financial and Administrative	7.00	218,300	7.00	212,400
	7-1(d)	Personnel and Training	5.00	126,100	5.00	125,200
		TOTAL	19.00	$ 572,200	18.26	$ 549,400
73	**7-2**	**Treasury**				
	7-2(a)	Administration	2.00	$ 83,800	2.00	$ 77,700
	7-2(a)	Debt Management	3.00	115,600	3.00	108,600
	7-2(a)	Money Management and Banking	5.00	167,500	5.00	155,700
	7-2(a)	Debt and Investment Services	7.00	160,000	8.00	195,400
		TOTAL	17.00	$ 526,900	18.00	$ 537,400
74	**7-3**	**Comptroller's**				
	7-3(a)	Compitroller's Office	2.00	$ 80,800	2.00	$ 77,000
	7-3(b)	Systems Planning & Development	23.00	641,000	23.00	838,300
	7-3(c)	Disbursements & Accounting	62.00	1,359,000	62.00	1,395,500
	7-3(d)	Treasury Board Support and Financial Analysis	22.00	697,000	23.00	737,300
		TOTAL	109.00	$2,777,800	110.00	$3,048,100
75	**7-4**	**Taxation**				
	7-4(a)	Administration	8.00	$ 312,000	7.00	$ 244,000
	7-4(b)	Retail Sales Tax	93.00	2,701,400	92.00	2,617,900
	7-4(c)	Mining & Use Taxes	52.00	1,554,000	52.00	1,533,100
	7-4(d)	Corporation Capital Tax	55.48	1,316,800	55.48	1,293,800
		TOTAL	208.48	$5,884,200	206.48	$5,688,800

SCHEDULE 7
(con't.)

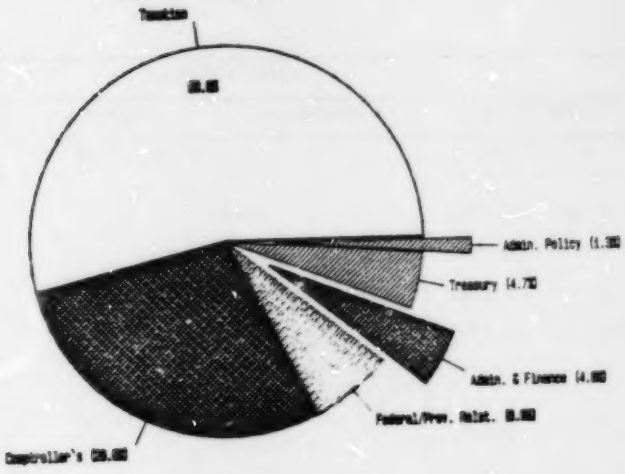
DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO. NO.	ACTIVITY	ADJUSTED VOTE 1983/84 SY	ADJUSTED VOTE 1983/84 SALARIES	YEAR ENDING MARCH 31, 1985 SY	YEAR ENDING MARCH 31, 1985 SALARIES
76	**7-5**	**Federal-Provincial Relations and Research**				
	7-5(a)	Economic & Federal-Provincial Research	19.00	$ 695,400	19.00	$ 672,000
	7-5(b)	Manitoba Tax Assistance Office	7.26	161,600	7.26	163,900
		TOTAL	26.26	$ 857,000	26.26	$ 835,900
77	**7-6**	**Administrative Policy**				
	7-6(a)	General	7.00	$ 234,500	5.00	$ 165,900
	7	**TOTAL FOR DEPARTMENT OF FINANCE**	**387.22**	**$10,852,600**	**384.48**	**$10,825,500**

SCHEDULE 8

Department Of Finance

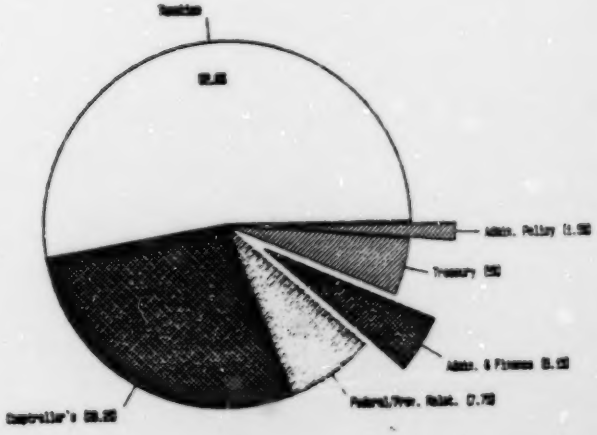
Percentage Distribution Of Staff Yrs.



SCHEDULE 9

Department Of Finance

Percentage Distribution Of Salaries.



SCHEDULE 10

DEPARTMENT OF FINANCE

STAFF YEAR SUMMARY 1983/84

BY STAFF CATEGORY

DIVISION	STAFF CATEGORIES								TOTAL $
	MANAGERIAL		PROFESSIONAL		TECHNICAL		CLERICAL		
	SY	$	SY	$	SY	$	SY	$	
ADMINISTRATION AND FINANCE	4.26	214,600	2	60,800			12	274,000	549,400
TREASURY	4	199,800	4	124,700			10	222,900	547,400
COMPTROLLER'S	9	439,600	35	1,333,900			66	1,323,600	3,097,100
TAXATION	17	667,000	42	1,751,400	64	1,799,400	83.48	1,559,000	5,776,800
FED.PROV.REL.	2	114,900	13	489,200			11.26	248,400	852,500
ADMINISTRATIVE POLICY	1	48,100	2	72,300			2	45,500	165,900
TOTAL	**37.26**	**1,684,000**	**98**	**3,832,300**	**64**	**1,799,400**	**185.22**	**3,673,400**	**10,989,100**

NOTE 1. The total dollar amount for the staff categories of $10,989,100 must be reduced by the allowance for staff turnover of $163,600, to arrive at the net salary costs of $10,825,500.

PART 2
DETAILED FINANCIAL INFORMATION

ADJUSTED VOTE 1983-84	FINANCE (VII)	YEAR ENDED MARCH 31, 1985

SUMMARY OF PROGRAMS
CURRENT OPERATING EXPENDITURES

$ 674,400	1.	Administration and Finance Division	$ 693,600
832,200	2.	Treasury Division	920,000
3,280,500	3.	Comptroller's Division	3,507,800
7,671,600	4.	Taxation Division	7,523,800
	5.	Federal-Provincial Relations and Research Division	
1,081,600			1,068,300
520,000	6.	Administrative Policy Branch	512,800
$14,060,300		**TOTAL DEPARTMENTAL EXPENDITURES**	**$ 14,226,300**
174,100,000	7.	Tax Credit Payments	186,300,000
12,300,000	8.	Local Government General Support Grant ...	13,400,000
282,000,000	9.	Public Debt (Statutory)	253,057,300
25,185,000	10.	Hydro Rates Stabilization (Statutory)	12,621,400
$507,645,300*		**TOTAL FOR FINANCE**	**$479,605,000**

***RECONCILIATION STATEMENT**

Details	1983-84 Estimates
1983-84 Main Estimates	$500,305,500
1983-84 Main Estimates:	
- Local Government General Support Grant ..	12,300,000
Allocation of Reciprocal Taxation Agreement to Departments	(4,100,000)
Transfer of functions to:	
- Civil Service (Note 1)	(65,000)
- Industry, Trade and Technology (Note 2)	(856,400)
Allocation of funds from:	
- Reciprocal Taxation Agreement	61,200
1983-84 Adjusted Vote	**$507,645,300**

NOTES:

1. Transfer of Temporary Assignment Program
2. Transfer of Information Management Division

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1985	RESOLUTION NO.
$674,400	**.....1.**	**ADMINISTRATION AND FINANCE**	**$693,600**	72

- o Provides direction, control and co-ordination of department programs and advises on government fiscal policy.
- o Provides administrative support to the department and to Treasury Board.
- o Prepares supply bills based on estimates of government expenditures and revenue.

				REFERENCE NUMBER
$ 19,600	..(a)	Minister's Salary	$ 9,800	1
267,500	..(b)	Executive	297,900	2
242,800	..(c)	Financial and Administrative	239,400	3
144,500	..(d)	Personnel and Training	146,500	4
$ 674,400			**$ 693,600**	

****

REFERENCE NO. 1 MINISTER'S SALARY

- o Provides for the additional compensation to which an individual appointed to the Executive Council is entitled.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL	**1.00**	**19,600**	**.26**	**9,800** [1]

NOTE

1. For 1984-85 one half of the salary cost is provided for in the Estimates of the Department of Crown Investments.

REFERENCE NO. 2 EXECUTIVE SUPPORT

- o Advises the Minister on finance and revenue matters.
- o Co-ordinates and manages the activities of the Department.
- o Acts as Secretary of Treasury Board.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	1.00	72,100	1.00	64,700
Clerical	5.00	136,100	5.00	137,300
Total Personnel	6.00	208,200	6.00	202,000
OTHER EXPENDITURES				
Personnel		--		42,500 [1]
Travel		22,000		17,000
Vehicles		8,700		8,700
Telephone		9,500		9,500
Office Supplies, Printing & Stationery		7,400		7,500
Office Equipment Rental		1,200		1,700
Publications		4,000		3,500
Other Operating		6,500		5,500
Total Other Expenditures		59,300		95,900
TOTAL EXPENDITURES		**267,500**		**297,900**

NOTE

[1] Department of Finance's share of salary of Special Advisor to the Minister of Industry, Trade and Technology.

REFERENCE NO. 3 FINANCIAL AND ADMINISTRATIVE

- o Carries out the administrative and accounting requirements of the Department of Finance.
- o Provides administrative support to Treasury Board.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
PERSONNEL	SY	$	SY	$
Managerial	2.00	103,000	2.00	96,000
Professional	1.00	37,300	1.00	36,500
Clerical	4.00	78,000	4.00	79,900
Total Personnel	7.00	218,300	7.00	212,400
OTHER EXPENDITURES				
Travel		500		500
Telephone		3,500		2,900
Office Supplies, Printing & Stationery		12,800		14,700
Office Equipment Rental		1,300		1,300
Computer Related Expenditures		5,500		4,400
Maintenance - Word Processing Equipment		--		1,600
Publications		300		500
Other Operating		600		1,100
Total Other Expenditures		24,500		27,000
TOTAL EXPENDITURES		**242,800**		**239,400**

REFERENCE NO. 4 PERSONNEL AND TRAINING

- Provides the Department of Finance with effective and efficient personnel systems, programs and services required to meet departmental goals and objectives.
- Provides effective and efficient training services to departmental program managers who are responsible for the development, delivery and monitoring of financial management systems for all government departments and agencies.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	1.00	45,100	1.00	44,100
Professional	1.00	22,400	1.00	24,300
Clerical	3.00	58,600	3.00	56,800
Total Personnel	5.00	126,100	5.00	125,200
OTHER EXPENDITURES				
Telephone		2,000		1,900
Office Supplies, Printing & Stationery		4,900		6,200
Office Equipment Rental		700		700
Maintenance - Word Processing Equipment		--		3,000
Computer Related Expenditures		9,500		8,600
Publications		200		200
Employee Educational Assistance		1,000		500
Miscellaneous		100		200
Total Other Expenditures		18,400		21,300
TOTAL EXPENDITURES		**144,500**		**146,500**

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31,1985	RESOLUTION NO.
$832,200.....	**2.**	**TREASURY**	**$920,000**	73

- o Manages the borrowing programs of the Government and its agencies.
- o Manages the cash resources of the Government and makes investments on behalf of the Government and its agencies.
- o Services the debt of the Government and investment activities of the Government and its agencies.

$526,900...(a)		Salaries	$537,400
301,300...(b)		Other Expenditures	378,600
4,000...(c)		Soldiers' Taxation Relief	4,000
$832,200			**$920,000**

REFERENCE NO. 1 ADMINISTRATION

- Provides for the operation of the office of the Assistant Deputy Minister who is responsible for the management of the Treasury Division, and more specifically for the development and maintenance of long term financing and investment markets.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	1.00	64,500	1.00	58,000
Clerical	1.00	19,300	1.00	19,700
Total Personnel	2.00	83,800	2.00	77,700
OTHER EXPENDITURES				
Office Equipment Rental		200		300
Office Supplies, Printing and Stationery		2,200		2,000
Telephone		500		600
Computer Related Expenditures		7,800		7,700
Other Operating		300		700
Soldiers' Taxation Relief		4,000		4,000
Total Other Expenditures		15,000		15,300
TOTAL EXPENDITURES		**98,800**		**93,000**

REFERENCE NO. 2 DEBT MANAGEMENT

- Provides advice regarding long term borrowing and investing, and ensures the Government's long term borrowing and investing program is accomplished.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	1.00	57,500	1.00	51,800
Professional	1.00	35,200	1.00	34,400
Clerical	1.00	26,900	1.00	26,400
	3.00	119,600	3.00	112,600
Less: Allowance for Staff Turnover		(4,000)		(4,000)
Total Personnel		115,600		108,600
OTHER EXPENDITURES				
Office Equipment Rental		200		300
Office Supplies, Printing and Stationery		2,200		2,000
Telephone		500		600
Computer Related Expenditures		7,800		7,700
Other Operating		200		200
Total Other Expenditures		10,900		10,800
TOTAL EXPENDITURES		**126,500**		**119,400**

OPERATIONS

Estimated borrowing of the Government and its agencies to be in the range of $1.1 billion compared with $1.0 billion in 1983-84 and $.9 Billion in 1982-83. This borrowing program will require at least 10 new issues of securities involving 5 international markets in addition to the Canadian public market and the Canada Pension Plan Investment Fund.

REFERENCE NO. 3 MONEY MANAGEMENT AND BANKING

- Provides a cash flow prediction for the entire Government.
- Provides advice to government departments and agencies in respect of banking, receipt and disbursement of Foreign Currency payments other than Public Debt and money management.
- Manages the Government's money; provides a short term investment and borrowing facility for the Government and its agencies.
- Monitors short term investment markets.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	1.00	57,500	1.00	51,800
Professional	2.00	65,900	2.00	60,200
Clerical	2.00	44,100	2.00	43,700
Total Personnel	5.00	167,500	5.00	155,700
OTHER EXPENDITURES				
Fees		3,000		3,200
Office Equipment Rental		500		700
Office Supplies, Printing and Stationery		7,800		5,000
Telephone		2,600		3,100
Computer Related Expenditures		7,800		47,600
Financial Costs (Bank Service Fees)		230,000		230,000
Delivery Service		2,000		2,000
Travel		1,700		1,700
Other Operating		2,200		2,500
Total Other Expenditures		257,600		295,800
TOTAL EXPENDITURES		**425,100**		**451,500**

OPERATIONS

- monitors cash transactions totalling over $8.0 billion. These transactions originating from over 800,000 receipts and 1,500,000 cheques issued;
- purchases over $3.0 million U.S. dollars annually to meet U.S. dollar invoice payments;
- responsible for the opening, closing and changes to over 800 government bank accounts;
- provides investment advice and service to approx. 45 trust depositors;
- receives in trust on behalf of government agencies over 1,500 deposits;
- transacts over 800 investment contracts for the government and its agencies;
- maintains the central cash book record and processes approx. 10,000 deposit transactions through the government's main bank accounts;
- is responsible for the follow-up on over 2,000 returned items (N.S.F. etc.) charged back to the government's main accounts.

REFERENCE NO. 4 DEBT AND INVESTMENT SERVICES

- o Services the Public Debt of the Province, and the investments of the Province and its agencies.
- o Monitors foreign exchange markets and develops policies for foreign exchange exposure management.
- o Manages safekeeping operations.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	1.00	39,100	1.00	38,200
Professional	-	-	1.00	30,100
Clerical	6.00	126,900	6.00	133,100
	7.00	166,000	8.00	201,400
Less: Allowance for Staff Turnover		(6,000)		(6,000)
Total Personnel		160,000		195,400
OTHER EXPENDITURES				
Fees		4,000		3,500
Office Equipment Rental		800		1,000
Office Supplies, Printing and Stationery		6,500		5,900
Telephone		2,500		2,500
Computer Related Expenditures		7,800		47,600
Other Operating		200		200
Total Other Expenditures		21,800		60,700
TOTAL EXPENDITURES		**181,800**		**256,100**

OPERATIONS

- services $4.9 billion of Province of Manitoba Direct Debt, acting as transfer agent for 25 series;

- purchases and arranges for transfer of foreign currencies to meet interest and principal maturity requirements. This involves the following currencies:

$159	million U.S. Dollars
73	million Swiss Francs
5.3	billion Japanese Yen
175	million Deutsche Marks
7	million Dutch Guilders

- makes payment and takes delivery of 800 long term investments annually;

- services 800 contracts for short term investments;

- manages a safekeeping operation of 25 funds.

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31,1985	RESOLUTION NO.
$3,280,500	**3.**	**COMPTROLLER'S DIVISION**	**$3,507,800**	**74**

- Provides central accounting, payroll and financial reporting services for the Province, and central financial control of cost shared agreements.
- Plans and co-ordinates the annual review and preparation of the Estimates. Provides financial analysis support to Treasury Board and Cabinet.
- Monitors and analyses the financial position of the Province.
- Develops government-wide financial systems, policies and procedures.
- Provides policy advice to Treasury Board on financial and management control systems.
- Co-ordinates, develops and maintains departmental data processing systems.

			Reference Number
$ 84,200	(a)	Comptroller's Office	1
711,900	(b)	Systems Planning & Development	2
1,666,400	(c)	Disbursements and Accounting	3
818,000	(d)	Treasury Board Support and Financial Analysis	4
$3,280,500			

$ 80,400	
907,800	
1,644,500	
875,100	
$3,507,800	

REFERENCE NO. 1 COMPTROLLER'S OFFICE

- o Operates, maintains and develops government-wide financial management systems, policy and procedures through the three branches, which make up the Comptroller's Division.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	1.00	64,500	1.00	58,000
Clerical	1.00	16,300	1.00	19,000
Total Personnel	2.00	80,800	2.00	77,000
OTHER EXPENDITURES				
Travel		800		800
Telephone		800		1,200
Office Supplies, Printing & Stationery		800		800
Office Equipment Rental		400		400
Other Operating		600		200
Total Other Expenditures		3,400		3,400
TOTAL EXPENDITURES		**84,200**		**80,400**

REFERENCE NO. 2 SYSTEMS PLANNING AND DEVELOPMENT

- o Develops financial policies, systems and procedures which have government-wide implications.
- o Co-ordinates data processing activities in the Department of Finance.
- o Develops management policies and systems to improve management information and control.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	1.00	56,400	1.00	51,800
Professional	20.00	579,300	20.00	764,800
Clerical	2.00	38,800	2.00	41,700
	23.00	674,500	23.00	858,300
Less: Allowance for Staff Turnover	-	(33,500)	-	(20,000)
Total Personnel	23.00	641,000	23.00	838,300
OTHER EXPENDITURES				
Travel		2,000		2,000
Telephone		5,400		7,400
Advertising		800		300
Office Supplies, Printing and Stationery		12,900		12,000
Office Equipment Rental		400		400
Professional Fees		35,000		15,000
Computer Related Expenditures		10,000		28,000
Publications		800		800
Employee Educational Assistance		3,000		3,000
Other Operating		600		600
Total Other Expenditures		70,900		69,500
TOTAL EXPENDITURES		**711,900**		**907,800**

OPERATIONS

- prepares Treasury Board management policy guidelines. These include Planning guidelines and Internal Audit guidelines.
- prepares financial administration policy circulars
- prepares and maintains financial administration manual
- follows-up on provincial auditor's report and provincial auditor's management letters
- co-ordinates external audit requirements for governmental agencies
- provides training seminars and advice to departments on financial and operational management systems
- conducts financial and management policy studies
- develops and maintains EDP systems for the department

REFERENCE NO. 3 DISBURSEMENTS AND ACCOUNTING

- o Processes payroll and supplier payments.
- o Maintains the accounts of the Government and prepares quarterly financial reports and the annual Public Accounts.
- o Processes, records and controls all receipts to and disbursements from the Consolidated Fund in accordance with governing legislation and established accounting policy.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	4.00	204,300	4.00	196,400
Professional	4.00	140,200	4.00	137,200
Clerical	54.00	1,044,000	54.00	1,090,900
	62.00	1,388,500	62.00	1,424,500
Less: Allowance for Staff Turnover	-	(29,500)	-	(29,000)
Total Personnel	62.00	1,359,000	62.00	1,395,500
OTHER EXPENDITURES				
Travel		1,100		1,100
Telephone		10,000		10,600
Office Supplies, Printing and Stationery		131,500		117,900
Office Equipment Rental		4,100		4,100
Other Fees		7,900		9,500
Equipment Purchases		1,500		3,000
Computer: Systems Development/Consulting		166,000		166,000
Computer: Machine Utilization		490,000		443,000
Computer: Data Entry/Word Processing Services		60,000		10,500
Other Operating Expenditures		7,300		8,300
		879,400		774,000
Less: Recoverable from Other Appropriations		(572,000)		(525,000)
Net Other Expenditures		307,400		249,000
TOTAL EXPENDITURES		**1,666,400**		**1,644,500**

OPERATIONS

- approximately 450,000 documents are originated annually in Government Departments for processing through the central accounting system. These documents represent payment requests and the associated accounting data for the disbursement of funds to suppliers of goods and services and to recipients of grants or assistance. Approximately 820,000 cheques are issued annually for these purposes.

- the payment of salaries and wages to Provincial Employees, who are remunerated on a bi-weekly basis, results in the issuance of approximately 500,000 paycheques annually having a total dollar value in excess of $375,000,000.

- regular reports are prepared for each Government Department accounting for all disbursements made on behalf of that Department. Quarterly financial reports and annual Public Accounts are issued for public information.

REFERENCE NO. 4 TREASURY BOARD SUPPORT AND FINANCIAL ANALYSIS

- o Provides financial and other analytical support to the Minister of Finance and Treasury Board.
- o Plans, coordinates and provides analytical support to Treasury Board and Cabinet during the annual estimates review.
- o Monitors and analyses the financial position of the Province.
- o Provides a centralized financial control and management of Canada/Manitoba cost shared agreements.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	3.00	139,900	3.00	133,400
Professional	11.00	385,500	11.00	431,900
Clerical	8.00	171,600	9.00	172,000
	22.00	**697,000**	**23.00**	**737,300**

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
OTHER EXPENDITURES				
Travel		4,000		4,000
Telephone		4,800		4,800
Advertising		800		300
Courier		600		600
Office Supplies, Printing and Stationery		34,600		35,100
Office Equipment Rental		1,900		1,900
Equipment Purchases		--		4,000
Computer Related Expenditures		68,200		83,300
Publications		800		800
Employee Educational Assistance		5,300		3,000
Total Other Expenditures		121,000		137,800
TOTAL EXPENDITURES		**818,000**		**875,100**

OPERATIONS

- prepares the annual Estimates of Expenditure and Revenue for tabling in the Legislature.
- prepares shared-cost claims for submission to the Federal Government.
- analyses annual departmental budget requests.
- analyses Treasury Board Submissions.
- analyses financial forecasts of departments and prepares status reports.

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31, 1985	RESOLUTION NO.
$7,671,600	**4.**	**TAXATION DIVISION**	**$7,523,800**	75

o Advises on certain taxation policy matters and administers The Gasoline Tax Act, The Mining Tax Act, The Oil & Natural Gas Tax Act, The Motive Fuel Tax Act, The Pari-Mutuel Tax Act, The Retail Sales Tax Act, Part I of the Revenue Act, 1964, The Tobacco Tax Act, The Corporation Capital Tax Act and The Health and Post Secondary Education Tax Levy Act.

			Reference Number
$ 321,700...(a)	Administration	$ 253,700	1
3,253,800...(b)	Retail Sales Tax Branch	3,278,300	2
1,938,000...(c)	Mining and Use Taxes Branch	1,931,400	3
2,158,100...(d)	Corporation Capital Tax/Health and Education Levy Branch	2,060,400	4
$7,671,600		**$7,523,800**	

REFERENCE NO. 1 ADMINISTRATION

- Provides the overall operating policy and the computer accounting systems for the Corporation Capital Tax/Health and Education Levy, the Mining & Use Taxes and the Retail Sales Tax Branches and administers the continuing phase out of the Succession Duty & Gift Tax acts.
- Provides the Deputy Minister of Finance with recommendations for changes in legislation and analysis of the implication on tax collection of possible amendments to legislation.
- Meets with taxpayers and associations concerned with specific groups of taxpayers to review legislation causing problems in administration or interpretation, or considered to be unfair or resulting in excessive taxation.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	2.00	124,100	1.00	57,700
Professional	4.00	148,600	4.00	146,900
Clerical	2.00	39,300	2.00	39,400
Total Personnel	8.00	312,000	7.00	244,000
OTHER EXPENDITURES				
Transportation		2,500		2,500
Office Supplies, Printing & Stationery		500		500
Other Operating		6,700		6,700
Total Other Expenditures		9,700		9,700
TOTAL EXPENDITURES		**321,700**		**253,700**

REFERENCE NO. 2 RETAIL SALES TAX BRANCH

- Is responsible for the day-to-day administration of the Retail Sales Tax Act, which includes keeping an updated register of tax collectors, researching and developing statutory interpretations, assisting taxpayers and collectors in the understanding and interpretation of the existing legislation and changes thereto, advising the tax collectors of the procedures for remitting the tax and providing them with the forms for that purpose, controlling and recording the tax remittances, inspecting and auditing the records of businesses, collecting the tax arrears, and prosecuting for offences under the Tax Act.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	6.00	235,200	6.00	227,500
Professional	20.00	862,300	20.00	844,800
Technical	35.00	1,026,600	35.00	1,006,700
Clerical	32.00	626,800	31.00	593,100
Total Personnel	93.00	2,750,900	92.00	2,672,100
Add: Severance Pay		14,500		9,800
Less: Allowance for Staff Turnover		(64,000)		(64,000)
Total Personnel		2,701,400		2,617,900
OTHER EXPENDITURES				
Transportation		110,500		115,400
Telephone		43,100		43,100
Operating Supplies		500		500
Office Supplies, Printing and Stationery		105,400		105,400
Office Equipment Maintenance		7,500		8,100
Office Equipment Rentals		5,000		5,400
Professional Fees		2,000		2,000
Other Fees		2,800		2,800
Bank Charges		200		200
Equipment Purchases		--		80,000
Other Operating		56,900		72,900
Computer: Machine Utilization		155,000		130,000
Computer: Miscellaneous		12,000		18,100
Computer: Data Entry Services		500		500
Computer: Software Development		--		25,000
Computer: Equipment Rental		51,000		51,000
Total Other Expenditures		552,400		660,400
TOTAL EXPENDITURES		**3,253,800**		**3,278,300**

REFERENCE NO. 3 MINING AND USE TAXES BRANCH

- Is responsible for the administration, enforcement, audit, public and corporate information service as well as research related to the following statutes: The Tobacco Tax Act, The Gasoline Tax Act, The Mining Tax Act, The Oil and Natural Gas Tax Act, The Motive Fuel Tax Act, The Pari-Mutuel Tax Act and The Revenue Act, 1964.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	4.00	177,800	4.00	170,100
Professional	12.00	500,700	12.00	502,200
Technical	19.00	554,600	19.00	541,800
Clerical	17.00	330,900	17.00	329,000
	52.00	1,564,000	52.00	1,543,100
Less: Allowance for Staff Turnover		(10,000)		(10,000)
Total Personnel		1,554,000		1,533,100
OTHER EXPENDITURES				
Transportation		83,200		83,200
Telephone		16,000		20,000
Advertising		2,000		300
Dye		140,000		146,400
Office Supplies, Printing and Stationery		43,400		49,000
Office Equipment Rentals		4,000		4,000
Professional Fees		10,000		10,000
Other Fees		100		100
Other Operating		74,400		74,400
Computer Related Expenditures		3,600		3,600
Publications		2,300		2,300
Educational Assistance		5,000		5,000
Total Other Expenditures		384,000		398,300
TOTAL EXPENDITURES		**1,938,000**		**1,931,400**

REFERENCE NO. 4 CORPORATION CAPITAL TAX/HEALTH AND EDUCATION LEVY BRANCH

- Is responsible for the administration, including enforcement, audit, information service and research of The Corporation Capital Tax Act and The Health and Post Secondary Education Tax Levy Act. This responsibility as charged is ultimately for the effective collection of Capital Tax, and Health and Post Secondary Education Tax Levy Revenues from taxable corporations and employers while maintaining taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Act uniformily and consistently.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	6.00	214,900	6.00	211,700
Professional	6.00	261,000	6.00	257,500
Technical	10.00	259,700	10.00	241,100
Clerical	33.48	595,200	33.48	597,500
	55.48	1,330,800	55.48	1,307,800
Less: Allowance for Staff Turnover		(14,000)		(14,000)
Total Personnel		1,316,800		1,293,800
OTHER EXPENDITURES				
Transportation		42,300		42,300
Telephone		28,900		25,900
Office Supplies, Printing and Stationery		200,200		203,500
Office Equipment Maintenance		4,000		34,200
Office Equipment Rental		6,800		6,800
Professional Fees		4,000		4,000
Other Fees		13,800		13,800
Other Operating		40,800		40,800
Computer: Machine Utilization		415,500		310,500
Computer: Miscellaneous		30,000		29,300
Computer: Data Entry Services		500		1,000
Computer: Equipment Rental		54,500		54,500
Total Other Expenditures		841,300		766,600
TOTAL EXPENDITURES		**2,158,100**		**2,060,400**

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31,1985	RESOLUTION NO.
$1,081,600	**5.**	**FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION**	**$1,068,300**	76

- o Provides research support in respect of national and provincial fiscal and economic matters and inter-governmental financial relations, including cost shared programs.
- o Administers fiscal arrangements and tax collection agreements with the Federal Government.
- o Administers tax credit programs with the Federal Government and municipalities.

				REFERENCE NUMBER
$ 888,100	(a)	Economic and Federal - Provincial Research Branch	$862,000	1
193,500	(b)	Manitoba Tax Assistance Office	206,300	2
$1,081,600			**$1,068,300**	

REFERENCE NO. 1 ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

- o Provides research support in respect of a broad range of fiscal policy matters including taxation and expenditure policies.
- o Serves as the Department's economic policy research and analysis unit.
- o Has the primary responsibility for providing research support in respect of the Department's activities, federal-provincial, provincial-local financial and economic matters.
- o Serves as the principal administrative unit of the Province for the Income Tax Act (Manitoba) and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	2.00	127,700	2.00	114,900
Professional	12.00	473,500	12.00	463,600
Clerical	5.00	107,800	5.00	107,100
	19.00	709,000	19.00	685,600
Less: Allowance for Staff Turnover		(13,600)		(13,600)
Total Personnel		695,400		672,000
OTHER EXPENDITURES				
Travel		25,000		25,000
Telephone, Telex		15,000		22,000
Office Supplies, Printing and Stationery		42,700		41,000
Office Equipment Maintenance		-		5,000
Office Equipment Rental		4,000		2,500
Professional Fees		16,000		15,000
Computer Related Expenditures		72,000		57,500
Publications		2,000		5,000
Miscellaneous		1,000		1,000
Memberships		15,000		16,000
Total Other Expenditures		192,700		190,000
TOTAL EXPENDITURES		**888,100**		**862,000**

REFERENCE NO. 2 MANITOBA TAX ASSISTANCE OFFICE

- Provides information to taxpayers claiming property tax assistance and cost of living tax credits, and is involved in the administration of these programs with Revenue Canada.

- Provides assistance in the administration of the Pensioners' School Tax Assistance Program, the Manitoba Income Tax Refund Discounting Legislation, and Capital Gains Tax Refund For Farmers.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Professional	1.00	25,900	1.00	25,600
Clerical	6.26	138,700	6.26	141,300
	7.26	164,600	7.26	166,900
Less: Allowance for Staff Turnover		(3,000)		(3,000)
Total Personnel		161,600		163,900
OTHER EXPENDITURES				
Transportation		700		-
Telephone		11,000		18,100
Office Supplies, Printing & Stationery		19,000		22,400
Office Equipment Rental		1,000		1,600
Publications		200		300
Total Other Expenditures		31,900		42,400
TOTAL EXPENDITURES		**193,500**		**206,300**

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31,1985	RESOLUTION NO.
$520,000	6.	**ADMINISTRATIVE POLICY**	$512,800	77

- o In conjunction with the Civil Service Commission and appropriate departments, develops and recommends policies and guidelines on administrative policy. Responsible for the editing and publication of the General Manual of Administration.
- o Assists the Civil Service Commission in development and negotiation of policies affecting employees' disposable income and related matters.
- o Provides insurance and Risk Management services to all government departments, agencies and certain Crown corporations.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
	SY	$	SY	$
PERSONNEL				
Managerial	2.00	106,800	1.00	48,100
Professional	2.00	71,400	2.00	72,300
Clerical	3.00	56,300	2.00	45,500
Total Personnel	7.00	234,500	5.00	165,900
OTHER EXPENDITURES				
Travel		8,400		2,000
Telephone		2,700		2,800
Office Supplies, Printing and Stationery		33,900		18,500
Office Equipment Rental		900		900
Office Equipment Maintenance		3,000		3,900
Office Equipment Purchase		20,000		20,000
Professional Fees		7,000		--
Advertising		100		--
Other Operating		1,500		1,800
Insurance Premiums		208,000		1,055,000 [1]
		285,500		1,104,900
Less: Recoverable from other Appropriations		--		(758,000)[1]
Total Other Expenditures		$285,500		$ 346,900
TOTAL EXPENDITURES		**$520,000**		**$ 512,800**

NOTE:

1. Insurance premiums for all government departments, and some Crown Corporations and Agencies, are paid for from this appropriation. Recoveries from other government departments will be credited to 07-6D. Recoveries from Crown Corporations and agencies are credited to Consolidated Revenue. Net Insurance premium cost to the Department of Finance is:

Gross Premiums - appropriation 07-6C	$1,055.0
Recoveries from other government departments 07-6D	(758.0)
Net Cost as shown in expenditure estimates	297.0
Recoveries from Crown Corporations and Agencies-Revenue Item	(75.0)
Actual net cost	$ 222.0

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31,1985	RESOLUTION NO.
$174,100,000	... 7.	**TAX CREDIT PAYMENTS**	**$186,300,000**	78

o Consists of Property, Cost of Living Tax Credit Payments, Political Contributions Tax Credit and the related administration fee paid to the Federal Government.

TAX CREDIT	ADJUSTED VOTE 1983/84	YEAR ENDING MARCH 31, 1985
o Property Tax Assistance (Includes Pensioners' School Tax Assistance)	$148,900,000	$158,400,000
o Cost of Living Tax Credit	24,000,000	26,800,000
o Political Contributions Tax Credit	300,000	300,000
o Administration Fee (To Federal Government)	900,000	800,000
TOTAL	**$174,100,000**	**$186,300,000**

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31,1985	RESOLUTION NO.
$12,300,000	... 8.	LOCAL GOVERNMENT GENERAL SUPPORT GRANT	$13,400,000	79

- o Consists of payments to local governments calculated in relation to payroll costs.

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31,1985
$282,000,000	**9.**	**PUBLIC DEBT (STATUTORY)**	**$253,057,300**

o Provides for required net cost of interest and related expenses payable with respect to the Pubic Debt of the Province.

	ADJUSTED VOTE 1983/84		YEAR ENDING MARCH 31, 1985	
Interest on the Public Debt of the Province and expenses incidental thereto	$558,159,700		$590,256,100 (1)	
Interest on Trust and Special Funds	34,400,000		68,500,000	
		$592,559,700		$658,756,100
Less: Amounts of Interest and Other Charges to be received from:				
(1) Manitoba Telephone System	$ 52,660,300		$ 44,522,500	
(2) Manitoba Hydro	122,717,400		149,291,900	
(3) Manitoba Housing and Renewal Corporation	7,732,400		15,477,300	
(4) Manitoba Agricultural Credit Corporation	22,627,100		24,149,100	
(5) Other Government Agencies	3,892,300		4,507,100	
(6) Other Loans and Investments	58,827,800		122,998,800	
(7) Sinking Fund Investments	30,858,400		44,752,100	
(8) Transfer of Manitoba School Capital Financing Authority Surplus	11,244,000	310,559,700	-	405,698,800
TOTAL		**$282,000,000**		**$253,057,300**

NOTE (1) - Based upon the recommendation of the Provincial Auditor, effective April 1, 1984 the Public Debt interest expense is calculated on a cash basis rather than the accrual basis used prior to that date, consistent with the manner in which interest income has historically been estimated.

ADJUSTED VOTE 1983-84	APPRO. NO.	FINANCE (VII) DETAILS OF APPRO.	YEAR ENDING MARCH 31,1985

$25,185,000.....10. HYDRO RATES STABILIZATION (STATUTORY)..... $12,621,400

- Provides for stabilizing Manitoba Hydro's cost of foreign currency borrowing.

	ADJUSTED VOTE 1983/84	YEAR ENDING MARCH 31, 1985
(a) Payments	$44,615,000	$ 27,966,800
(b) Less: Recoveries	19,430,000	15,345,400
TOTAL	**$25,185,000**	**$12,621,400**

PART 3
HISTORICAL INFORMATION

APPENDIX 1

DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($'000)
FOR YEARS ENDING MARCH 31, 1981 - MARCH 31, 1985

	ACTUAL EXPENDITURES						ADJUSTED VOTE 1983/84		MAIN ESTIMATES 1984/85	
	1980/81		1981/82		1982/83					
	$	SY	$	SY	$	SY	$	SY	$	SY
ADMINISTRATION AND FINANCE DIVISION	$ 3,288.1	16.42	$ 915.0	22.43	$ 712.7	20.06	$ 674.4	19.00	$ 693.6	18.26
TREASURY DIVISION	541.3	17.00	577.1	15.43	639.1	17.15	832.2	17.00	920.0	18.00
COMPTROLLER'S DIVISION	1,375.0	88.32	1,597.3	83.06	2,674.6	94.35	3,280.5	109.00	3,507.8	110.00
TAXATION DIVISION	4,168.6	160.06	4,583.3	145.05	6,930.1	174.06	7,671.6	208.48	7,523.8	206.48
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION	705.7	21.34	756.9	21.20	952.9	29.20	1,081.6	26.26	1,068.3	26.26
ADMINISTRATIVE POLICY	157.4	3.45	380.7	6.00	447.6	6.46	520.0	7.00	512.8	5.00
TAX CREDIT PAYMENTS	169,238.0	-	151,864.5	-	172,467.4	-	174,100.0	-	186,300.3	-
LOCAL GOVERNMENT GENERAL SUPPORT GRANT	-	-	-	-	-	-	12,300.0	-	13,400.0	-
PUBLIC DEBT (STATUTORY)	78,872.0	-	114,019.8	-	161,764.3	-	282,000.0	-	253,057.3	-
HYDRO RATES STABILIZATION (STATUTORY)	10,803.7	-	29,098.3	-	6,513.3	-	25,185.0	-	12,621.4	-
TOTAL	$269,149.8	308.03	$303,792.9	294.13	$353,102.0	342.24	$507,645.3	387.22	$479,605.0	384.48

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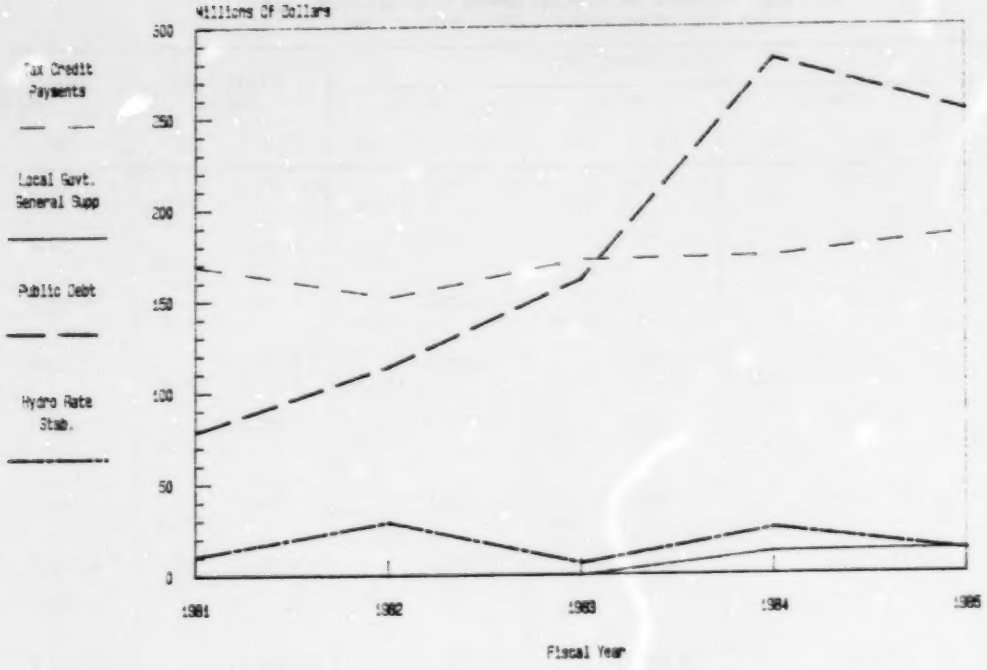
APPENDIX 2

FIVE-YEAR EXPENDITURE HISTORY
NON-OPERATING DIVISIONS



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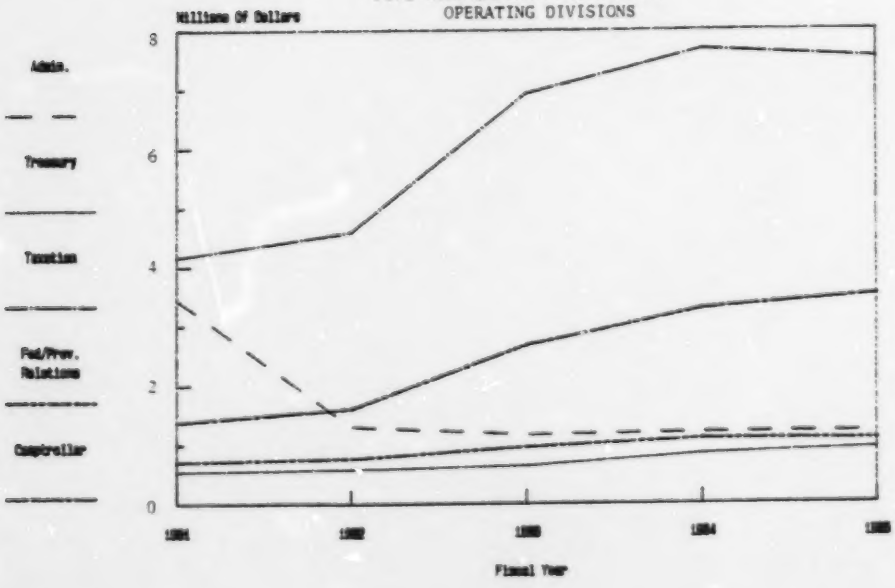
APPENDIX 3

FIVE YEAR EXPENDITURE HISTORY
OPERATING DIVISIONS



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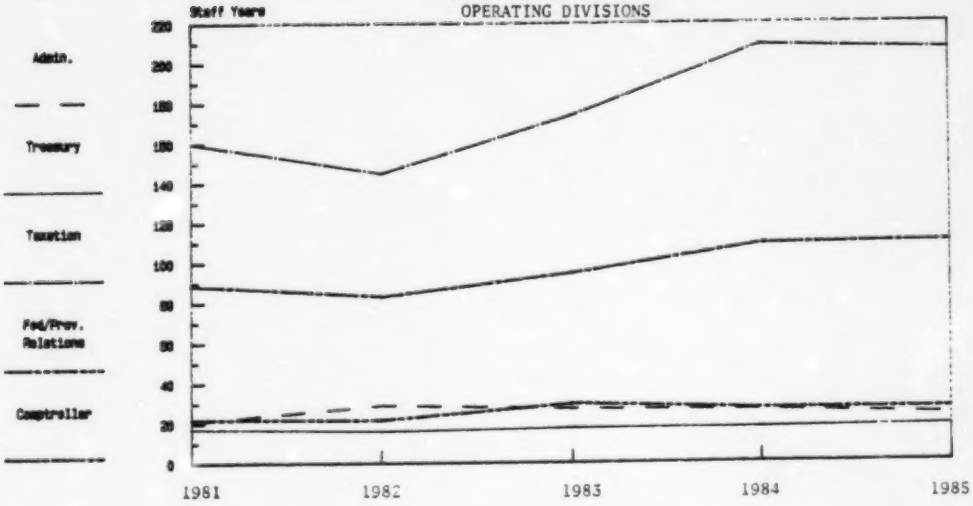
APPENDIX 4

FIVE YEAR STAFF HISTORY
OPERATING DIVISIONS



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APPENDIX 5

FIVE YEAR STAFF HISTORY